IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE MR JUSTICE BILAL NAZKI**

**and**
**THE HON'BLE MR JUSTICE S.ANANDA REDDY**

**WRIT PETITION NO : 19434 of 1997**

Between:

M/s. Rexine Land, Maharajgunj, Hyderabad, represented by its Partner, Jaikumar M.Ahuja.

**..... PETITIONER**

AND

1. State of A.P., rep. By its Principal Secretary, Revenue Department, Secretariat Buildings, Hyderabad.
2. The Commissioner of Commercial Taxes, A.P., Hyderabad.
3. The Commercial Tax Officer, Maharajgunj Circle, Hyderabad.
4. Union of India, represented by the Secretary to Government (Revenue) Ministry of Finance (Central Excise & Customs), Govt. of India, New Delhi.

**.....RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction more especially one in the nature of a Writ of Mandamus, declaring the levy of sales-tax on Rexine Cloth which is nothing but Cotton Fabric consequent to the G.O.Ms.No.212 Revenue (CT-II), dated 18-3-1997 issued by the 1st respondent, declaring the same as illegal, arbitrary,

unjustified and contrary to the provisions of Additional Duties of Excise (Goods of Special Importance) Act, 1957.

**Counsel for the Petitioner: MR.A.K. JAISWAL**

**Counsel for the Respondents: SPECIAL GP FOR TAXES 1 TO 3**

**SC FOR CENTRAL GOVERNMENT**

**The Court made the following:**

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**O R D E R:** **(Per Hon'ble Sri Justice Bilal Nazki)**

Learned counsel for the petitioner submitted that the writ petition has become infructuous.

Recording the submission made by the learned counsel for the petitioner, the Writ Petition is dismissed as infructuous. No order as to costs.

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BILAL NAZKI, J

Dated: 27.10.2004

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S.ANANDA REDDY, J

GJ

To

1. The Principal secretary,State of A.P., Revenue Department, Secretariat Buildings, Hyderabad.

2. The Commissioner of Commercial Taxes, A.P., Hyderabad.

3. The Commercial Tax Officer, Maharajgunj Circle, Hyderabad.

4. The Secretary to Government (Revenue) Ministry of Finance (Central Excise & Customs), Union of India, Govt. of India, New Delhi.

5. 2CCs to Special GP for Taxes, High Court of A.P., Hyderabad. (OUT)

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